

## State of California

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### Legislative Change No.

**02-23**

Bill Number: SB 2051

Author: Bowen

Chapter Number: 02-694

Laws Affecting Franchise Tax Board: Revenue & Taxation Code Section 19570

Date Filed with the Secretary of the State: September 18, 2002

**SUBJECT:** 1977 Information Practices Act/Specified Provisions Shall Not Apply To Determination Of Tax, Penalty, Interest, Fine, Forfeiture, or Other Offense/FTB Disclosure of Tax Return Information to City Tax Officials

**Senate Bill 2051 (Bowen), as enacted on September 18, 2002, made the following changes to California law:**

Section 19570 of the Revenue & Taxation Code is added.

This act will prevent a person from using the IPA to:

- Request corrections to their income tax accounts,
- Appeal the denial of their requests to amend their tax records,
- Require copies of their statement disagreeing with the denial of their request to amend their records be made part of the official record, and
- File a cause of action against FTB for not complying with a taxpayer's request to amend records reflecting their income tax liability using the IPA amendment process.

This act will conform California law to the federal law that provides a single process for a taxpayer to dispute or amend their income tax liability, which is through the administrative procedures under the revenue laws.

This act also expresses the Legislature's intent that FTB will implement the current law that allows FTB to provide city tax officials with tax return information.

This act is effective January 1, 2003, and operative on that date.

This act will not require any reports by the department to the Legislature.

Bureau Director

Jana Howard for B.P.

Date

September 30, 2002